

APPENDIX N

FILING INSTRUCTIONS for TEXAS WATER DISTRICTS

These instructions are summaries. For further details, refer to the Texas Water Code, Section 49.191-.198 and the Annual Audit Report Requirements (AARR). **File the document below:**

DOCUMENT:	<u>Financial Dormancy Affidavit</u> *	<u>Annual Financial Report</u> *	<u>Audit Report</u>
<u>IF</u>	<ul style="list-style-type: none">- Your district had \$500 or less of receipts from operations, tax assessments, contributions, loans or any other sources during the calendar year.- <u>and</u> the district had \$500 or less of disbursements of funds during the calendar year;- <u>and</u> the district had no bonds or other long-term (more than one year) liabilities outstanding during the calendar year;- <u>and</u> no cash or investments that exceeded \$5,000 at any time during the calendar year.	<ul style="list-style-type: none">- Your district does not collect taxes;- <u>and</u> your district had no bonds or other long-term (more than one year) liabilities outstanding during the fiscal period;- <u>and</u> gross receipts from loans, operations or contributions did not exceed \$100,000 during the fiscal period;- <u>and</u> the district's cash and temporary investments were not in excess of \$100,000 at any time during the fiscal period.	<ul style="list-style-type: none">- Your district does not qualify to file a Financial Dormancy Affidavit or an Annual Financial Report, then the district must engage a Texas CPA or PA (with a current license) to perform an audit.
<u>DUE WHEN</u>	<u>Annually</u> , on or before Jan. 31. The Financial Dormancy Affidavit form refers to the calendar year (January 1 through December 31).	<u>Annually</u> , within 45 days after the close of the district's fiscal year.	<u>Annually</u> , within 135 days after the close of the district's fiscal year.
<u>FILE</u>	<ul style="list-style-type: none">- File one copy in the district's office.- File one copy with the Reports and Supervision Team, Water Utilities Division, Texas Natural Resource Conservation Commission.		
<u>ALSO</u>	<ul style="list-style-type: none">- File one copy of the Annual Filing Affidavit* with the Reports and Supervision Team, Water Utilities Division, TNRCC, at the same time the Audit Report is filed. That affidavit certifies that all required documents have been filed with the district. While the Annual Filing Affidavit is a separate form that must be submitted with an Audit Report, it has been incorporated within the Financial Dormancy Affidavit and the Annual Financial Report forms for user convenience.		

OUR MAILING ADDRESS IS:

**Reports and Supervision Team, MC-152
Water Utilities Division
Texas Natural Resource Conservation Commission
PO Box 13087
Austin TX 78711-3087

Phone (512) 239-6170**

* Copies of these forms can be obtained by contacting the Reports and Supervision Team at 512/239-6170.